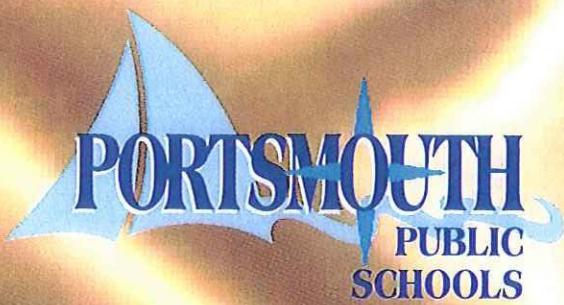




Portsmouth Public Schools



Operating Budget

2006-07

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Explanation of Sections

Section A - The Introduction provides information about the school system. This section contains a listing of the members of City Council, the School Board, and the Superintendent's Cabinet. This section also includes the Vision and Mission Statements and the Guiding Principles of Portsmouth Public Schools. Finally, this section includes the Budget Planning Guide and definitions of the budget categories used in the budget document.

Section B - The Statistical Information Section contains graphs that compare Portsmouth to other Virginia school systems and graphs that compare revenue sources and expenditures for Portsmouth Public Schools.

Section C – The Revenue Section provides an overview of the sources of revenue for the operating budget for Portsmouth Public Schools. Additionally, this section provides a listing of state revenue by category.

Section D – The Expenditure Section provides an overview of operating budget expenditures and the personnel count. In addition, this section provides a description of each expenditure function and a breakdown of expenditures and personnel count by function.

Section E – The Addendum Section provides a summary of all School Funds. This section also contains a listing of revenue and expenditures by category for each of the non-local budget categories. The non-local budget categories include the School Cafeteria Fund, the School Grants Fund, and the Reprographics Fund.

INTRODUCTION

Portsmouth City Council

Dr. James W. Holley III
Mayor

Mrs. Marlene W. Randall
Vice Mayor

Mr. Stephen E. Heretick
Mr. William E. Moody, Jr
Mrs. Elizabeth M. Psimas
Mr. Douglas L. Smith
Mr. Ray A. Smith, Sr.

Superintendent's Cabinet

Dr. David C. Stuckwisch
Division Superintendent

Dr. Patricia H. Fisher
Assistant Superintendent for Curriculum and Instruction

Mr. Dan Pendarvis III
Assistant Superintendent for Budget and Planning

Mrs. Nita Mensia-Joseph
Director of Operations

Mr. Joseph L. Wiggins
Administrative Assistant to the Division Superintendent

Dr. Margaret R. Buxton
Director of Human Resources

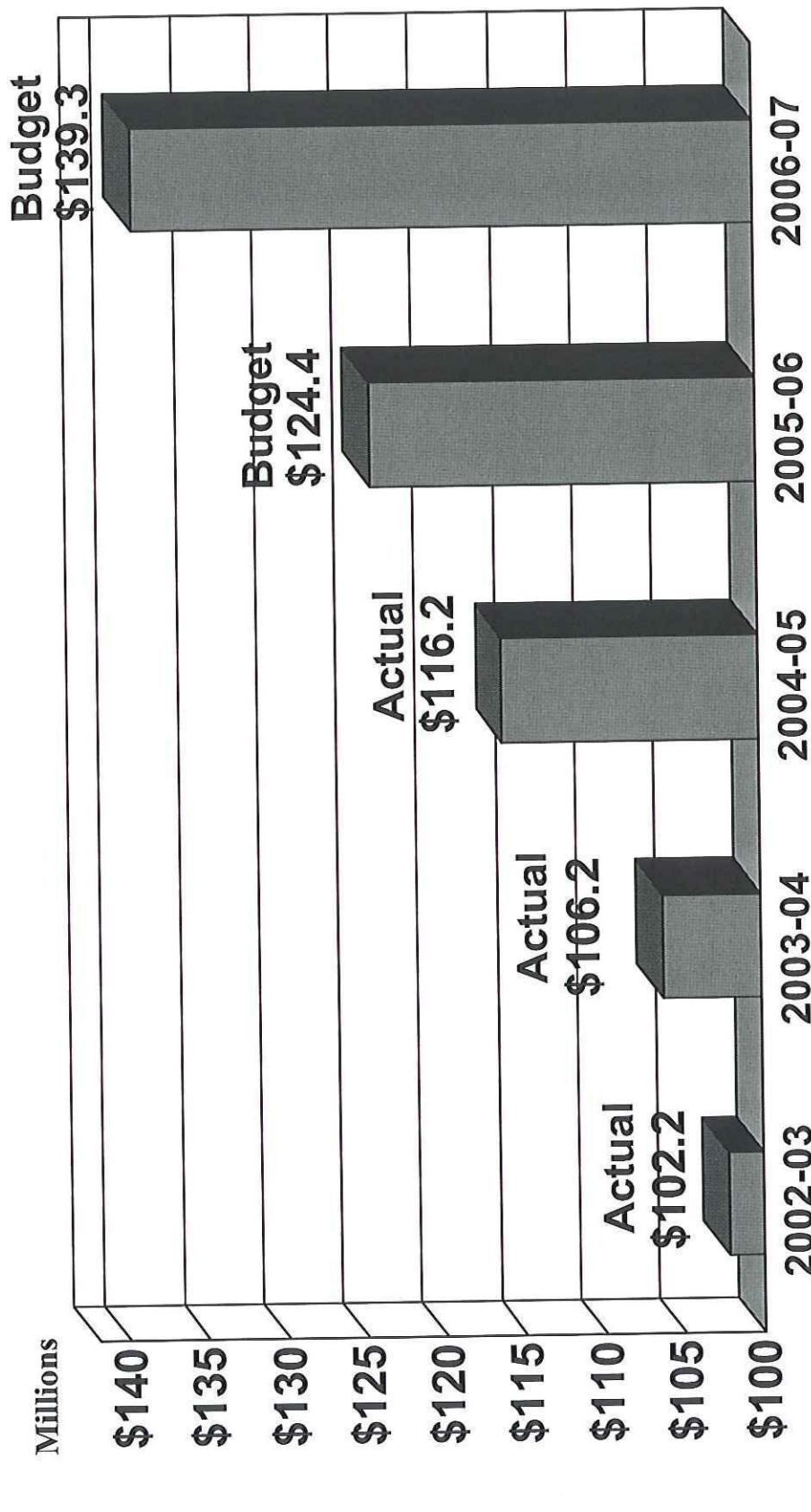
Definition of Budget Categories

The following categories are used in the budget document to describe the non-salary expenditure accounts.

- PURCHASED SERVICES – This category includes payments for services acquired from outside sources. Examples include private vendors, public authorities or government entities. These services are usually on a fee basis or a fixed time contract. Payments for rental of equipment and utility costs are not included here.
- OTHER CHARGES - This category includes expenditures for items that are not classified as services, materials and supplies, equipment or capital outlay. Expenditures under this category include payments for utilities, postage, insurance, leases and rentals, local travel, out of town travel and dues and memberships.
- MATERIALS AND SUPPLIES - This category includes expenditures for articles and commodities, which are consumed or materially altered when used. Expenditures in this category could also include minor equipment that is not capitalized, fuel costs, books, subscriptions, instructional supplies, food supplies, and office supplies.
- JOINT OPERATIONS – This category includes tuition payments to fiscal agents for operations that are jointly operated by two or more local governments. For our school division, this includes payments to SECEP and the Governor's Magnet School for the Arts.
- CAPITAL OUTLAY – This category includes expenditures for new equipment and replacement equipment. Items that are appropriate in this category include computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any major capital outlays associated with facilities acquired or constructed.

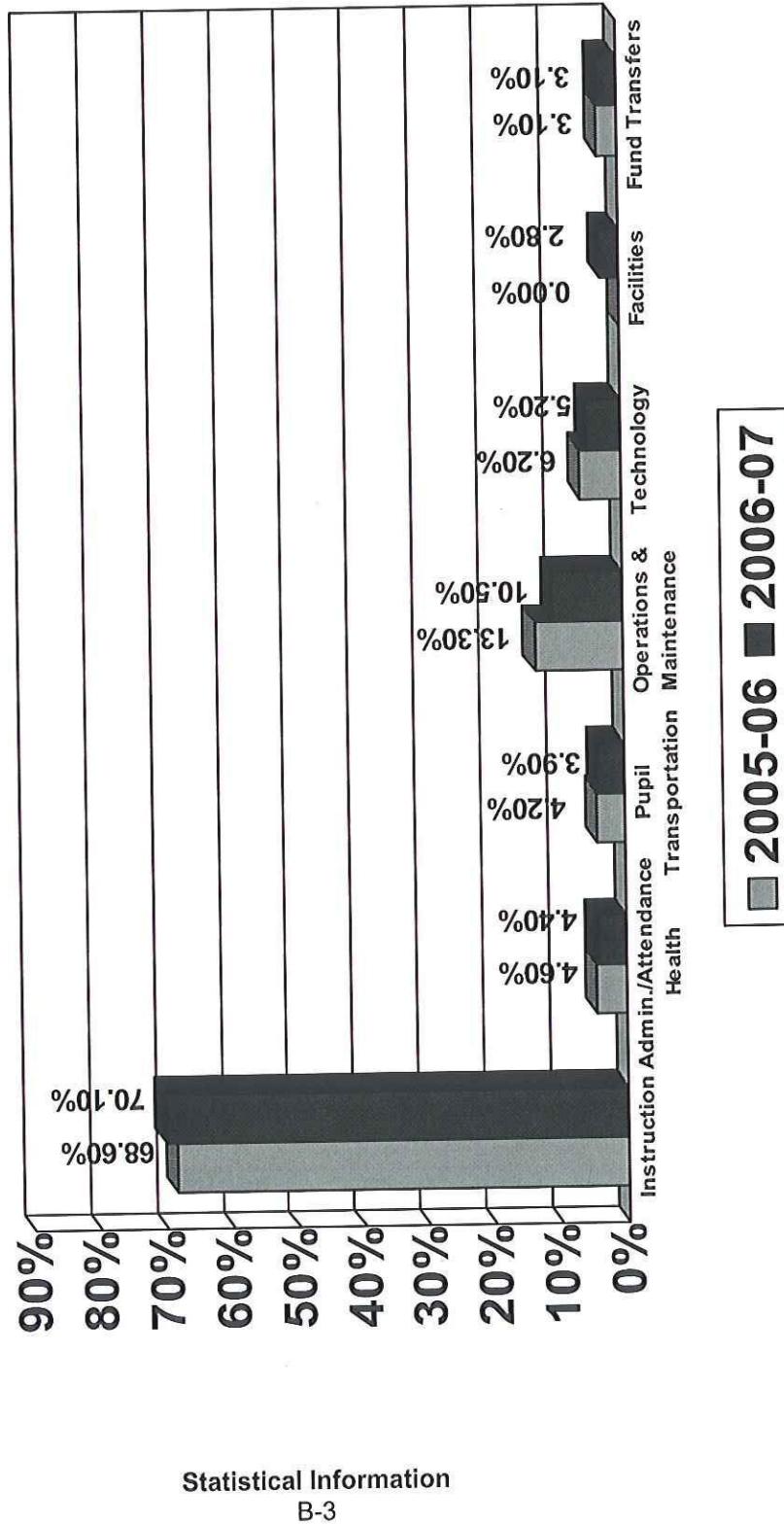
STATISTICAL INFORMATION

Total Operating Budget 5-Year Comparison

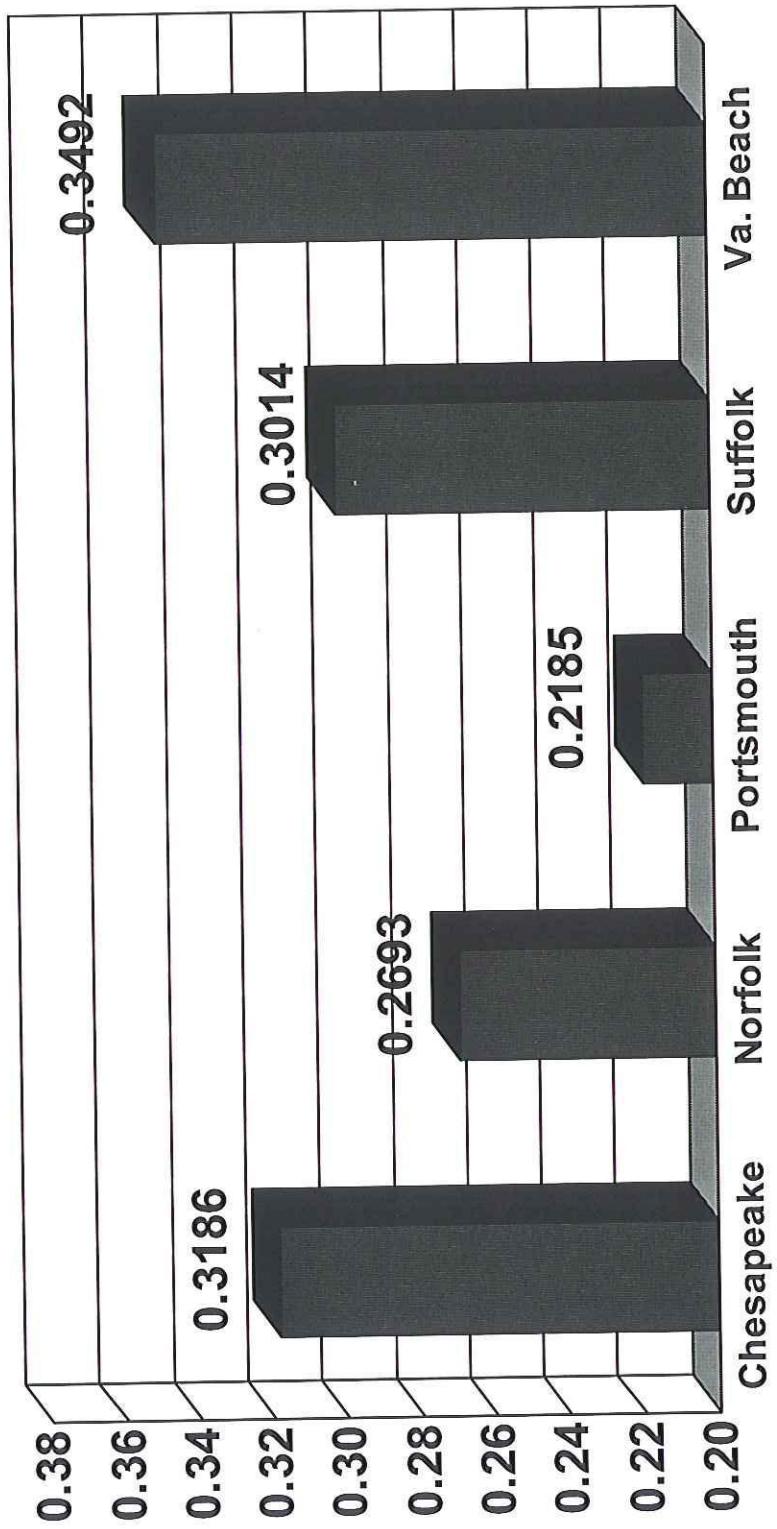


Statistical Information

Percentage of Total Budget 2005-2006 vs. 2006-2007



2006-2008 Composite Index of Local Ability to Pay Local School District Comparison



Statistical Information

REVENUE

Revenue Overview

Revenue Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Revenue from State School Funds	\$ 71,146,618	72,766,989	81,751,893	8,984,904
Revenue from Federal Funds	560,000	660,000	660,000	0
Revenue from City Funds	31,649,743	36,670,336	42,683,991	6,013,655
Revenue from State Sales Tax	12,454,880	13,649,359	13,617,694	-31,665
Revenue from Other Funds	691,561	675,000	675,000	0
Total Revenue	\$ 116,502,802	124,421,684	139,388,578	14,966,894

Revenue from Federal Funds

Revenue Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Total Revenue from Federal Funds	\$ 560,000	660,000	660,000	0

Revenue from City Funds

Revenue Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Total Revenue from City Funds	\$ 31,649,743	36,670,336	42,683,991	6,013,655

EXPENDITURES

Operating Budget Overview

Personnel Data	2006-07	2006-07
	Positions In Operating Budget	Positions In Other Budgets
Teacher Types	1,142.50	125.50
Administrators	125.25	2.95
Support Staff	888.80	259.20
Total Personnel	2,156.55	387.65

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Instruction	\$ 82,601,542	85,389,487	97,669,454	12,279,967
Administration/Attendance & Health	5,558,234	5,702,552	6,134,461	431,909
Pupil Transportation	5,300,095	5,210,616	5,387,404	176,788
Operations and Maintenance	16,364,679	16,563,184	14,623,553	-1,939,631
Technology	3,612,942	7,694,468	7,247,857	-446,611
Facilities	0	0	3,944,869	3,944,869
Fund Transfers	3,065,310	3,861,377	4,380,978	519,601
Total Expenditures	\$ 116,502,802	124,421,684	139,388,576	14,966,892

Instruction Overview

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teacher Types	\$ 46,900,285	49,248,227	54,877,642	5,629,415
Administrators	5,657,416	5,575,414	5,529,557	-45,857
Support Staff	6,176,167	6,540,402	7,442,241	901,839
Benefits	<u>17,175,930</u>	<u>17,158,478</u>	<u>22,511,600</u>	<u>5,353,122</u>
Total Salary and Benefits	<u>75,909,798</u>	<u>78,522,521</u>	<u>90,361,040</u>	<u>11,838,519</u>
Non-Salary:				
Purchased Services	437,475	528,906	1,294,707	765,801
Other Charges	556,186	627,439	960,240	332,801
Materials & Supplies	2,528,705	2,523,375	1,536,210	-987,165
SECEP Tuition	3,017,263	3,017,263	3,517,263	500,000
Capital Outlay	<u>152,110</u>	<u>169,982</u>	<u>0</u>	<u>-169,982</u>
Total Non-Salary	<u>6,691,739</u>	<u>6,866,965</u>	<u>7,308,420</u>	<u>441,455</u>
Total Expenditures	\$ 82,601,537	85,389,486	97,669,457	12,279,971

Instruction

Classroom Instruction- Middle Schools

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 10,570,193	10,475,751	9,822,755	-652,996
Paraprofessionals	685,123	774,348	607,070	-167,278
Substitute Teachers	209,465	183,632	183,632	0
Salary Supplements	182,790	205,954	113,547	-92,407
Benefits	3,468,678	3,323,616	3,527,091	203,475
Total Salary and Benefits	<u>15,116,249</u>	<u>14,963,301</u>	<u>14,254,095</u>	<u>-709,206</u>
Non-Salary:				
Purchased Services	17,500	18,600	16,000	-2,600
Other Charges	93,110	92,900	68,600	-24,300
Materials & Supplies	570,475	567,889	219,804	-348,085
SECEP Tuition	792,915	792,915	992,915	200,000
Capital Outlay	34,075	30,325	-	-30,325
Total Non-Salary	<u>1,508,075</u>	<u>1,502,629</u>	<u>1,297,319</u>	<u>-205,310</u>
Total Expenditures	\$ 16,624,324	<u>16,465,930</u>	<u>15,551,414</u>	<u>-914,516</u>

Note: 2006-2007 Budget is 1st year that transfer of 6th grade to Elementary Schools is reflected.

Instruction

Classroom Instruction - Summer School

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 528,176	612,888	564,938	-47,950
Librarians	14,366	15,672	14,800	-872
Guidance Counselors	21,164	24,528	34,400	9,872
Paraprofessionals	20,083	18,369	36,165	17,796
Therapists	7,763	-	-	0
Clerical	5,360	12,920	6,350	-6,570
Benefits	<u>46,159</u>	<u>52,357</u>	<u>49,871</u>	<u>-2,486</u>
Total Salary and Benefits	<u>643,071</u>	<u>736,734</u>	<u>706,524</u>	<u>-30,210</u>
Non-Salary:				
Other Charges	-	-	20,000	20,000
Materials & Supplies	<u>10,400</u>	<u>10,400</u>	<u>18,409</u>	<u>8,009</u>
Total Non-Salary	<u>10,400</u>	<u>10,400</u>	<u>38,409</u>	<u>28,009</u>
Total Expenditures	<u>\$ 653,471</u>	<u>747,134</u>	<u>744,933</u>	<u>-2,201</u>

Instruction

Classroom Instruction - Administration

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teachers	\$ 214,365	152,152	-	-152,152
Salary Supplements	-	69,044	-	-69,044
Benefits	<u>57,745</u>	<u>53,034</u>	<u>-</u>	<u>-53,034</u>
Total Salary and Benefits	<u><u>272,110</u></u>	<u><u>274,230</u></u>	<u><u>-</u></u>	<u><u>-274,230</u></u>
Non-Salary:				
Purchased Services-Printing	-	-	695,000	695,000
Other Charges	-	-	-	0
Materials & Supplies	-	-	-	0
Total Non-Salary	<u>-</u>	<u>-</u>	<u>695,000</u>	<u>695,000</u>
Total Expenditures	\$ <u><u>272,110</u></u>	<u><u>274,230</u></u>	<u><u>695,000</u></u>	<u><u>420,770</u></u>

Instruction

Guidance - Middle Schools

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Guidance Counselors	\$ 517,088	475,679	581,535	105,856
Guidance Clerks	76,802	85,841	66,369	-19,472
Benefits	<u>176,418</u>	<u>143,466</u>	<u>189,220</u>	<u>45,754</u>
Total Salary and Benefits	<u><u>770,308</u></u>	<u><u>704,986</u></u>	<u><u>837,124</u></u>	<u><u>132,138</u></u>
Non-Salary:				
Purchased Services	3,000	3,000	1,000	0
Other Charges	3,890	3,650	3,000	-650
Materials & Supplies	4,050	4,050	3,900	-150
Capital Outlay	700	700	-	-700
Total Non-Salary	<u><u>11,640</u></u>	<u><u>11,400</u></u>	<u><u>7,900</u></u>	<u><u>-3,500</u></u>
Total Expenditures	<u><u>\$ 781,948</u></u>	<u><u>716,386</u></u>	<u><u>845,024</u></u>	<u><u>128,638</u></u>

Instruction School Social Workers

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
School Social Workers	\$ 246,400	310,409	327,930	17,521
Benefits	68,833	84,504	102,955	18,451
Total Salary and Benefits	<u>315,233</u>	<u>394,913</u>	<u>430,885</u>	<u>35,972</u>
Non-Salary:				
Other Charges	2,725	2,782	2,782	0
Materials & Supplies	100	100	100	0
Total Non-Salary	<u>2,825</u>	<u>2,882</u>	<u>2,882</u>	<u>0</u>
Total Expenditures	\$ 318,058	<u>397,795</u>	<u>433,767</u>	<u>35,972</u>

Instruction Instructional Support - District

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Asst. Superintendent, Directors				
Supervisors and Coordinators \$	1,746,171	1,471,008	1,132,768	-338,240
Clerical	481,915	449,519	486,817	37,298
Other Professionals	167,603	249,700	1,225,894	976,194
Benefits	655,322	588,703	1,344,199	755,496
Total Salary and Benefits	<u>3,051,011</u>	<u>2,758,930</u>	<u>4,189,678</u>	<u>1,430,748</u>
Non-Salary				
Purchased Services	257,475	267,847	332,098	64,251
Other Charges	241,601	265,872	698,507	432,635
Materials & Supplies	257,753	298,562	332,706	34,144
Capital Outlay	50,182	69,500	-	-69,500
Total Non-Salary	<u>807,011</u>	<u>901,781</u>	<u>1,363,311</u>	<u>461,530</u>
Total Expenditures	\$ 3,858,022	3,660,711	5,552,989	1,892,278

Instruction

Instructional Support - Adult Education

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Principals (Part-time)	\$ 17,540	20,875		-20,875
Coordinators and				
Other Professionals	43,866	46,060	48,387	2,327
Clerical (includes part-time)	49,540	43,679	34,835	-8,844
Benefits	<u>26,117</u>	<u>26,143</u>	<u>29,985</u>	<u>3,842</u>
Total Salary and Benefits	<u><u>137,063</u></u>	<u><u>136,757</u></u>	<u><u>113,207</u></u>	<u><u>-23,550</u></u>
Non-Salary:				
Purchased Services	-	-	-	0
Other Charges	90	90	90	0
Materials & Supplies	<u>700</u>	<u>700</u>	<u>700</u>	<u>0</u>
Total Non-Salary	<u><u>790</u></u>	<u><u>790</u></u>	<u><u>790</u></u>	<u><u>0</u></u>
Total Expenditures	\$ 137,853	<u>137,547</u>	<u>113,997</u>	<u>-23,550</u>

Instruction

Media Services - Middle Schools

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Librarians	\$ 264,200	276,428	179,197	-97,231
Adult Education Librarian	-	-	-	0
Library Specialist	56,348	59,062	186,500	127,438
Library Clerks	69,050	58,654	46,555	-12,099
Benefits	120,758	119,485	88,307	-31,178
Total Salary and Benefits	510,356	513,629	500,559	-13,070
Non-Salary:				
Purchased Services	7,000	11,000	11,000	0
Other Charges	2,659	7,100	6,900	-200
Materials & Supplies	23,400	21,655	22,655	1,000
Total Non-Salary	33,059	39,755	40,555	800
Total Expenditures	\$ 543,415	553,384	541,114	-12,270

Instruction
Office of the Principal - Elementary Schools

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Principals	\$ 1,045,988	1,282,409	1,341,443	59,034
Assistant Principals	714,438	620,653	812,173	191,520
Clerical	574,744	636,040	735,872	99,832
Part-time Clerical	56,084	60,873	-	-60,873
Principal Salary Supplements	29,925	21,945	-	-21,945
Benefits	697,676	726,210	928,521	202,311
Total Salary and Benefits	<u>3,118,855</u>	<u>3,348,130</u>	<u>3,818,009</u>	<u>469,879</u>
Non-Salary:				
Purchased Services	2,000	6,710	3,260	-3,450
Other Charges	27,260	32,744	30,907	-1,837
Materials & Supplies	16,691	30,061	44,684	14,623
Total Non-Salary	<u>45,951</u>	<u>69,515</u>	<u>78,851</u>	<u>9,336</u>
Total Expenditures	\$ 3,164,806	<u>3,417,645</u>	<u>3,896,860</u>	<u>479,215</u>

Instruction

Office of the Principal - High Schools

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Principals	\$ 235,986	247,795	263,036	15,241
Assistant Principals	535,729	537,569	571,220	33,651
Clerical	262,049	285,664	314,336	28,672
Part-time Clerical	23,665	21,342	-	-21,342
Salary Supplements	9,699	15,933	-	-15,933
Benefits	<u>296,605</u>	<u>303,599</u>	<u>369,060</u>	<u>65,461</u>
Total Salary and Benefits	<u>1,363,733</u>	<u>1,411,902</u>	<u>1,517,652</u>	<u>105,750</u>
Non-Salary:				
Purchased Services	2,400	3,700	500	-3,200
Other Charges	12,124	17,014	18,834	1,820
Materials & Supplies	<u>26,211</u>	<u>21,804</u>	<u>39,441</u>	<u>17,637</u>
Total Non-Salary	<u>40,735</u>	<u>42,518</u>	<u>58,775</u>	<u>16,257</u>
Total Expenditures	<u>\$ 1,404,468</u>	<u>1,454,420</u>	<u>1,576,427</u>	<u>122,007</u>

Administration/Attendance & Health Overview

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Teacher Types	\$ 560,111	601,422	487,188	-114,234
Administrators	823,008	833,753	861,921	28,168
Other Support	1,725,224	1,796,726	2,113,090	316,364
Benefits	<u>1,584,411</u>	<u>1,407,367</u>	<u>1,411,350</u>	<u>3,983</u>
Total Salary and Benefits	<u><u>4,692,754</u></u>	<u><u>4,639,268</u></u>	<u><u>4,873,549</u></u>	<u><u>234,281</u></u>
Non-Salary:				
Purchased Services	665,075	774,900	731,090	-43,810
Other Charges	147,975	212,999	442,145	229,146
Materials & Supplies	51,930	74,885	87,675	12,790
Capital Outlay	500	500	0	-500
Total Non-Salary	<u><u>865,480</u></u>	<u><u>1,063,284</u></u>	<u><u>1,260,910</u></u>	<u><u>197,626</u></u>
Total Expenditures	<u><u>\$ 5,558,234</u></u>	<u><u>5,702,552</u></u>	<u><u>6,134,460</u></u>	<u><u>431,908</u></u>

Administration/Attendance & Health

Executive Administration

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Superintendent, Deputy Supt.,				
Assistant Superintendent	\$ 326,174	340,020	353,678	13,658
Clerical	115,658	123,485	182,661	59,176
Benefits	<u>117,194</u>	<u>118,296</u>	<u>159,694</u>	<u>41,398</u>
Total Salary and Benefits	<u>559,026</u>	<u>581,801</u>	<u>696,033</u>	<u>114,232</u>
Non-Salary:				
Purchased Services	15,500	15,500	119,000	103,500
Other Charges	40,200	40,200	24,000	-16,200
Materials & Supplies	<u>2,950</u>	<u>2,950</u>	<u>7,150</u>	<u>4,200</u>
Total Non-Salary	<u>58,650</u>	<u>58,650</u>	<u>150,150</u>	<u>91,500</u>
Total Expenditures	<u>\$ 617,676</u>	<u>640,451</u>	<u>846,183</u>	<u>205,732</u>

Administration/Attendance & Health Personnel

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 183,315	248,242	260,763	12,521
Clerical	255,362	222,179	292,954	70,775
Benefits	<u>125,429</u>	<u>133,430</u>	<u>186,839</u>	<u>53,409</u>
Total Salary and Benefits	<u>564,106</u>	<u>603,851</u>	<u>740,556</u>	<u>136,705</u>
Non-Salary:				
Purchased Services	180,750	268,500	181,000	-87,500
Other Charges	40,131	44,131	271,650	227,519
Materials & Supplies	<u>8,100</u>	<u>17,320</u>	<u>23,425</u>	<u>6,105</u>
Total Non-Salary	<u>228,981</u>	<u>329,951</u>	<u>476,075</u>	<u>146,124</u>
Total Expenditures	\$ 793,087	933,802	1,216,631	282,829

Administration/Attendance & Health Fiscal Services

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 234,807	198,600	198,274	-326
Clerical	331,819	384,375	366,519	-17,856
Benefits	<u>864,645</u>	<u>681,833</u>	<u>489,507</u>	<u>-192,326</u>
Total Salary and Benefits	<u>1,431,271</u>	<u>1,264,808</u>	<u>1,054,300</u>	<u>-210,508</u>
Non-Salary:				
Purchased Services	93,800	90,300	172,000	81,700
Other Charges	12,118	13,618	10,600	-3,018
Materials & Supplies	<u>11,415</u>	<u>14,650</u>	<u>13,000</u>	<u>-1,650</u>
Total Non-Salary	<u>117,333</u>	<u>118,568</u>	<u>195,600</u>	<u>77,032</u>
Total Expenditures	\$ <u>1,548,604</u>	<u>1,383,376</u>	<u>1,249,900</u>	<u>-133,476</u>

Administration/Attendance & Health Health Services

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Nurses	\$ 815,089	831,174	1,064,373	233,199
Summer Nurses	10,448	13,140	-	-13,140
Clerical	35,199	53,864	26,430	-27,434
Benefits	253,873	263,741	369,126	105,385
Total Salary and Benefits	1,114,609	1,161,919	1,459,929	298,010
Non-Salary:				
Purchased Services	80,100	82,900	140,340	57,440
Other Charges	1,375	1,375	1,800	425
Materials & Supplies	14,450	14,450	14,450	0
Total Non-Salary	95,925	98,725	156,590	57,865
Total Expenditures	\$ 1,210,534	1,260,644	1,616,519	355,875

Administration/Attendance & Health

Itinerant Services

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries	\$ -	-	-	0
Benefits	-	-	-	0
Total Salary and Benefits	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Salary:				
Purchased Services	-	-	-	0
Other Charges	-	-	-	0
Materials & Supplies	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Total Non-Salary	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
Total Expenditures	\$ <u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>

Pupil Transportation Overview

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 87,089	114,158	128,026	13,868
Support Staff	2,317,947	2,363,375	2,133,966	-229,409
Benefits	<u>1,385,240</u>	<u>1,074,080</u>	<u>1,150,362</u>	<u>76,282</u>
Total Salary and Benefits	<u>3,790,276</u>	<u>3,551,613</u>	<u>3,412,354</u>	<u>-139,259</u>
Non-Salary:				
Purchased Services	858,795	889,503	819,000	-70,503
Other Charges	346,831	376,700	215,200	-161,500
Materials & Supplies	304,194	392,800	415,850	23,050
Captial Outlay	0	0	525,000	525,000
Total Non-Salary	<u>1,509,820</u>	<u>1,659,003</u>	<u>1,975,050</u>	<u>316,047</u>
Total Expenditures	<u>\$ 5,300,096</u>	<u>5,210,616</u>	<u>5,387,404</u>	<u>176,788</u>

Pupil Transportation Vehicle Operation

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Bus Monitors	\$ 319,437	379,778	367,228	-12,550
Summer/Sub. Bus Monitors	-	-	-	0
Bus Drivers	1,369,144	1,458,141	1,673,986	215,845
Supplements	280,800	280,800	-	-280,800
Summer Bus Drivers	155,100	155,100	-	-155,100
Substitute Bus Drivers	127,200	20,000	21,000	1,000
Benefits	<u>1,327,761</u>	<u>1,015,835</u>	<u>1,081,395</u>	<u>65,560</u>
Total Salary and Benefits	<u>3,579,442</u>	<u>3,309,654</u>	<u>3,143,609</u>	<u>-166,045</u>
Non-Salary:				
Purchased Services	102,650	96,000	24,000	-72,000
Other Charges	337,320	368,500	215,000	-153,500
Materials & Supplies	<u>297,898</u>	<u>387,500</u>	<u>410,000</u>	<u>22,500</u>
Total Non-Salary	<u>737,868</u>	<u>852,000</u>	<u>649,000</u>	<u>-203,000</u>
Total Expenditures	\$ 4,317,310	4,161,654	3,792,609	-369,045

Pupil Transportation School Buses - Regular Purchases

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Non-Salary:				
Captial Outlay/Bus Replacement	-	-	525,000	525,000
Total Non Salary	<u>0</u>	<u>0</u>	<u>525,000</u>	<u>525,000</u>
Total Expenditures	<u>\$ 0</u>	<u>0</u>	<u>525,000</u>	<u>525,000</u>

Operations Overview

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ 129,979	133,547	252,536	118,989
Support Staff	6,169,568	6,397,783	5,811,040	-586,743
Benefits	<u>2,118,182</u>	<u>2,163,047</u>	<u>2,140,092</u>	<u>-22,955</u>
Total Salary and Benefits	<u>8,417,729</u>	<u>8,694,377</u>	<u>8,203,668</u>	<u>-490,709</u>
Non-Salary:				
Purchased Services	1,933,526	2,120,964	1,296,763	-824,201
Other Charges	5,221,013	4,939,732	4,006,773	-932,959
Materials & Supplies	580,658	595,110	1,090,349	495,239
Capital Outlay	<u>211,754</u>	<u>213,000</u>	<u>26,000</u>	<u>-187,000</u>
Total Non-Salary	<u>7,946,951</u>	<u>7,868,806</u>	<u>6,419,885</u>	<u>-1,448,921</u>
Total Expenditures	\$ 16,364,680	<u>16,563,183</u>	<u>14,623,553</u>	<u>-1,939,630</u>

Operations

Building Services

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Trades Workers	1,017,183	1,462,687	-	
Custodians	3,411,746	3,179,957	2,942,368	-237,589
Substitute Custodians	65,000	65,000	64,064	-936
Summer Custodians	48,000	48,000	-	-48,000
Benefits	<u>1,642,866</u>	<u>1,722,208</u>	<u>1,238,565</u>	<u>-483,643</u>
Total Salary and Benefits	<u>6,184,795</u>	<u>6,477,852</u>	<u>4,244,997</u>	<u>-2,232,855</u>
Non-Salary:				
Purchased Services	1,079,802	1,210,075	55,128	-1,154,947
Other Charges	4,764,828	4,484,732	111,250	-4,373,482
Materials & Supplies	505,960	499,460	477,434	-22,026
Capital Outlay	<u>88,654</u>	<u>95,200</u>	<u>-</u>	<u>-95,200</u>
Total Non-Salary	<u>6,439,244</u>	<u>6,289,467</u>	<u>643,812</u>	<u>-5,645,655</u>
Total Expenditures	\$ <u>12,624,039</u>	<u>12,767,319</u>	<u>4,888,809</u>	<u>-7,878,510</u>

Operations Equipment Services

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries	\$ 40,406	-	-	0
Clerical	-	-	-	0
Benefits	12,417	-	-	0
Total Salary and Benefits	52,823	0	0	0
Non-Salary				
Purchased Services	28,500	28,500	10,000	-18,500
Other Charges	450,000	450,000	7,920	-442,080
Materials & Supplies	12,558	10,800	-	-10,800
Total Non-Salary	491,058	489,300	17,920	-471,380
Total Expenditures	\$ 543,881	489,300	17,920	-471,380

Operations Security Services

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Security Guards	\$ 452,301	435,225	450,345	15,120
Summer Security	51,816	51,816	-	-51,816
Adult Education Security	-	-	-	0
Crossing Guards	456,186	-	-	0
Extra Corners	116,400	-	-	0
Parade Duty	11,500	-	-	0
Summer Crossing Guards	43,030	-	-	0
Substitute Crossing Guards	5,200	-	-	0
Benefits	<u>268,632</u>	<u>132,401</u>	<u>157,030</u>	<u>24,629</u>
Total Salary and Benefits	<u>1,405,065</u>	<u>619,442</u>	<u>607,375</u>	<u>-12,067</u>
Non-Salary:				
Purchased Services	200	200	31,000	30,800
Other Charges	4,150	2,700	1,500	-1,200
Materials and Supplies	19,450	18,700	5,000	-13,700
Capital Outlay	2,100	1,800	1,000	-800
Total Non-Salary	<u>25,900</u>	<u>23,400</u>	<u>38,500</u>	<u>15,100</u>
Total Expenditures	<u>\$ 1,430,965</u>	<u>642,842</u>	<u>645,875</u>	<u>3,033</u>

Operations Warehouse

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Clerical	\$ 88,955	73,906	77,663	3,757
Warehouse Employees	229,816	255,091	269,506	14,415
Summer Students	-	47,600	-	-47,600
Summer Teachers	-	12,000	-	-12,000
Benefits	117,171	110,860	112,835	1,975
Total Salary and Benefits	<u>435,942</u>	<u>499,457</u>	<u>460,004</u>	<u>-39,453</u>
Non-Salary:				
Purchased Services	-	-	200	200
Other Charges	435	1,400	4,850	3,450
Materials and Supplies	1,060	9,850	14,360	4,510
Total Non-Salary	<u>1,495</u>	<u>11,250</u>	<u>19,410</u>	<u>8,160</u>
Total Expenditures	\$ 437,437	510,707	479,414	-31,293

TECHNOLOGY

TECHNOLOGY – Activities primarily concerned with the delivery of technology to the classroom in support of student instruction. The Technology function recommends policy and procedures and administers such for the LEA (Local Education Authority). In addition, technology supports student transportation, operating functions of the physical plant such as safety and comfort, staff and school administration functions through an effective infrastructure supported by the acquisition and maintenance of hardware and software.

Technology Instruction

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Non-Salary:				
Purchased Services	\$ 1,158,718	520,569	380,568	-140,001
Other Charges	507,350	385,700	225,700	-160,000
Materials and Supplies	139,950	149,950	1,845,289	1,695,339
Capital Outlay	615,050	1,881,339	-	-1,881,339
Total Non-Salary	<u>2,421,068</u>	<u>2,937,558</u>	<u>2,451,557</u>	<u>-486,001</u>
Total Expenditures	\$ 2,421,068	<u>2,937,558</u>	<u>2,451,557</u>	<u>-486,001</u>

Technology Administration

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salary and Benefits:				
Salaries:				
Administrators	\$ -	78,624	82,643	4,019
Benefits	- -	15,583	19,066	3,483
Total Salary and Benefits	<u>0</u>	<u>94,207</u>	<u>101,709</u>	<u>7,502</u>
Non-Salary:				
Purchased Services	\$ -	870,000	800,000	-70,000
Other Charges	- -	199,500	162,000	-37,500
Materials and Supplies	- -	45,000	45,000	0
Total Non-Salary	<u>0</u>	<u>1,114,500</u>	<u>1,007,000</u>	<u>-107,500</u>
Total Expenditures	\$ 0	1,208,707	1,108,709	-99,998

Technology Operations and Maintenance

Expenditure Categories	2004-05 Budget	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Non-Salary:				
Materials and Supplies	\$ -	180,388	180,388	0
Total Non-Salary	<u>0</u>	<u>180,388</u>	<u>180,388</u>	<u>0</u>
Total Expenditures	\$ 0	180,388	180,388	0

DEBT SERVICES AND FUND TRANSFERS

DEBT SERVICE AND FUND TRANSFERS - Includes outlays of funds that are not properly classified as expenditures, but require budgetary or accounting control. The following sub-categories are included:

Debt Services – Includes payments for both principal and interest that service the debt of the school division. This includes payments for principal and interest on literary fund loans and other temporary loans.

Funds Transfers – Includes transactions that withdraw funds from one fund and places them in another without recourse. This includes transfers from the operating fund to the grant fund to satisfy match requirements for grant programs.

ADDENDUM

ALL FUNDS

Operating Fund - The Operating Fund accounts for all revenues and expenditures that are designated for the day-to-day operation of the school division.

Regraphics Fund – The Repographics Fund accounts for the revenues and expenditures needed for the operation of the Portsmouth City Public Schools' Printing Center.

School Cafeteria Fund – The School Cafeteria Fund accounts for the revenues and expenditures needed for the operation of the school cafeterias.

School Grants Fund – The School Grants Fund accounts for federal, state, and other grant programs operated in the schools.

Textbook Fund – The Textbook Fund accounts for the state and local match revenues and the expenditures for textbooks and workbooks.

Risk Management and Insurance Fund – The School Risk Management and Insurance Fund accounts for the self-insurance of worker's compensation claims and the associated expenditures, claims and liabilities.

Reprographics Fund

Revenues	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Portsmouth City Public Schools	\$ 789,014	758,801	-30,213
City of Portsmouth	92,825	147,818	54,993
Other (outside sources)	<u>46,413</u>	<u>78,837</u>	<u>32,424</u>
Total Revenues	\$ 928,252	985,456	57,204

Expenditures	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Salaries and Wages	\$ 315,813	451,448	135,635
Fringe Benefits	69,479	-	-69,479
Supplies	227,850	-	-227,850
Lease/Rental	237,460	-	-237,460
Other	47,650	534,008	486,358
Capital Outlay	<u>30,000</u>	<u>-</u>	<u>-30,000</u>
Total Expenditures	\$ 928,252	985,456	57,204

School Grants Fund

Revenue Source Distribution	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Federal	\$ 14,798,062	13,121,243	-1,676,819
State	3,182,060	4,517,545	1,335,485
City	220,626	286,962	66,336
Other	<u>175,000</u>	<u>222,220</u>	<u>47,220</u>
Total Outside Revenues	\$ 18,375,748	18,147,970	-227,778
Transfers In	<u>732,497</u>	<u>806,103</u>	<u>73,606</u>
Total Revenues	\$ 19,108,245	18,954,073	-154,172
Revenue Expense Distribution	2005-06 Budget	2006-07 Budget	Increase/ Decrease
Instruction	\$ 15,668,761	15,597,235	-71,526
Administration and Attendance & Health	2,292,989	2,237,892	-55,097
Operations and Maintenance	382,165	372,982	-9,183
Capital Outlay	<u>764,330</u>	<u>745,964</u>	<u>-18,366</u>
Total Expenditures	\$ 19,108,245	18,954,073	-154,172